



**Secretary of State**  
Business Programs Division

1500 11<sup>th</sup> Street, 3<sup>rd</sup> Floor  
Sacramento, CA 95814

Business Entities  
(916) 657-5448

## **LIMITED PARTNERSHIPS**

### **California Tax Information**

Registration of a limited partnership with the California Secretary of State will obligate a limited partnership to pay to the Franchise Tax Board an annual minimum tax of \$800.00. The tax is required to be paid for the taxable year of registration and each taxable year, or part thereof, until a Certificate of Cancellation is filed with the California Secretary of State. (Rev. and Tax. Code § [17935](#).)

A limited partnership is not subject to the taxes imposed by Revenue and Taxation Code section 17935 if the limited partnership did no business in California during the taxable year and the taxable year was 15 days or less. (Rev. and Tax. Code § [17936](#).)

For further information, please contact the Franchise Tax Board at:

From within the United States (toll free) .....	(800) 852-5711
From outside the United States (not toll free) .....	(916) 845-6500
Automated Toll Free Phone Service .....	(800) 338-0505



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## **EXPANSION OF PRECLEARANCE AND EXPEDITED FILING SERVICES (Effective Monday, October 2, 2006)**

We are pleased to announce that our preclearance and expedited filing services have been expanded to include all business entity documents filed with the Secretary of State pursuant to the California Corporations Code, the California Financial Code or the California Insurance Code. These services, previously offered only for specified corporate documents, are now available for all corporate, limited liability company and limited partnership documents, including interspecies mergers and conversions, and for all other documents filed by other entity types. In addition, the number of copies required to be submitted for the preclearance service has been reduced from two to one.

Preclearance service provides a customer with the opportunity to submit a business entity document in person to the Secretary of State's Sacramento office prior to filing to determine if the document conforms to law and to receive a preclearance response within a guaranteed time frame.

Expedited filing service provides a customer with the opportunity to submit for filing a business entity document in person to the Secretary of State's Sacramento office and to receive a filing response within a guaranteed time frame.

Please refer to the Secretary of State's website at <http://www.ss.ca.gov/business/precexp.htm> for detailed information regarding the preclearance and expedited filing services.

Authority cited: Title 2, California Code of Regulations, sections 21904 and 21905; and Government Code section 12182.

## INSTRUCTIONS FOR COMPLETING CERTIFICATE OF LIMITED PARTNERSHIP (FORM LP-1)

For easier completion, this form is available on the Secretary of State's website at <http://www.ss.ca.gov/business> and can be viewed, filled in and printed from your computer. The completed form along with the applicable fees can be mailed to Secretary of State, Document Filing Support Unit, P.O. Box 944225, Sacramento, CA 94244-2250 or delivered in person to the Sacramento office, 1500 11th Street, 3rd Floor, Sacramento, CA 95814. If you are not completing this form online, please type or legibly print in black or blue ink. This form should not be altered.

Statutory filing requirements are found in California Corporations Code sections [15612](#) and [15621](#). All statutory references are to the California Corporations Code, unless otherwise stated.

**FEES:** The fee for filing the Certificate of Limited Partnership is \$70.00. A \$15.00 special handling fee is applicable for processing documents delivered in person to the Sacramento office. The \$15.00 special handling fee must be remitted by separate check for each submittal and will be retained whether the documents are filed or rejected. The special handling fee does not apply to documents submitted by mail. Check(s) should be made payable to the Secretary of State.

Filing this document will obligate most limited partnerships to pay an annual minimum tax of \$800.00 to the Franchise Tax Board pursuant to Revenue and Taxation Code section [17935](#).

### Complete the Certificate of Limited Partnership (Form LP-1) as follows:

- Item 1.** Enter the name of the limited partnership. The name must end with the words "limited partnership" or the abbreviation "L.P." and may not contain the words "bank," "insurance," "trust," "trustee," "incorporated," "inc.," "corporation," or "corp."
- Item 2.** Enter the complete street address, including the zip code, of the principal executive office. Please do not enter a P.O. Box or abbreviate the name of the city.
- Item 3.** Complete this item **only** if the limited partnership was formed prior to July 1, 1984 and has elected to be governed by the California Revised Limited Partnership Act. (Section [15712](#).)
- Item 4.** Enter the name of the agent for service of process in California. The person named as agent must be a resident of California or a corporation that has filed a certificate pursuant to Section [1505](#). If an individual is designated as agent, both Items 4 and 5 must be completed. If a corporation is designated, complete Item 4 and proceed to Item 6 (do not complete Item 5). An Agent for Service of Process is an individual or corporation designated by a limited partnership to accept service of process if the limited partnership is sued. **Please note:** A limited partnership cannot name itself as agent for service of process. Further, no domestic or foreign corporation may file pursuant to Section 1505 unless the corporation is currently authorized to engage in business in California and is in good standing on the records of the Secretary of State.
- Item 5.** If an individual is designated as the agent for service of process, enter the agent's business or residential address in California. Please do not enter "in care of" (c/o) or abbreviate the name of the city. Please do not enter an address if a corporation is designated as the agent for service of process.
- Item 6.** Enter the name and address of each general partner. Please do not abbreviate the name of the city. The limited partnership must have one or more general partners. If there are more than two general partners, please attach additional pages.
- If a general partner is a trust, both the name of the trust (including the date of the trust, if applicable) and the trustee should be listed. Example: Mary Todd, trustee of the Lincoln Family Trust U/T/A 5-1-94.
- Item 7.** Indicate the number of general partners' signatures required for filing certificates of amendment, restatement, merger, dissolution, continuation, cancellation and conversion or any documents containing a statement of conversion.
- Item 8.** Other matters the person filing the Certificate of Limited Partnership determines to include (e.g., type of business) may be set forth in an attachment to the certificate.
- Item 9.** The Certificate of Limited Partnership must be signed and acknowledged by all of the general partners, unless it is filed pursuant to the provisions of Sections [15625](#) or [15633](#).
- If the Certificate of Limited Partnership is filed by any person other than the general partner(s), the signature must be followed by the words "signature pursuant to Section \_\_\_\_\_," identifying the appropriate code section. (Section 15625(c).)
  - If the Certificate of Limited Partnership is signed by an attorney-in-fact, the signature should be followed by the words "Attorney-in-fact for (name of the partner)."
  - If an association is designated as a general partner, the person who signs for the association should state the **exact** name of the association, his/her name, and his/her position/title.
  - If a trust is designated as a general partner, the Certificate of Limited Partnership should be signed by a trustee as follows: \_\_\_\_\_ trustee for \_\_\_\_\_ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).
- Item 10.** Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.



# State of California Secretary of State

File # \_\_\_\_\_

## CERTIFICATE OF LIMITED PARTNERSHIP

A \$70.00 filing fee must accompany this form.

**IMPORTANT – Read instructions before completing this form.**

This Space For Filing Use Only

**ENTITY NAME** (End the name with the words "Limited Partnership" or the abbreviation "L.P.")

1. NAME OF LIMITED PARTNERSHIP

**PRINCIPAL EXECUTIVE OFFICE ADDRESS** (Do not abbreviate the name of the city. Item 2 cannot be a P.O. Box.)

2. STREET ADDRESS

CITY AND STATE

ZIP CODE

**COUNTY INFORMATION** (Complete Item 3 only if the limited partnership was formed in California prior to July 1, 1984 and has elected to be governed by the California Revised Limited Partnership Act.)

3. THE ORIGINAL LIMITED PARTNERSHIP CERTIFICATE WAS RECORDED ON \_\_\_\_\_ WITH THE RECORDER  
OF \_\_\_\_\_ COUNTY. FILE OR RECORDATION NUMBER \_\_\_\_\_

**AGENT FOR SERVICE OF PROCESS** (If the agent is an individual, the agent must reside in California and both items 4 and 5 must be completed. If the agent is a corporation, the agent must have on file with the California Secretary of State a certificate pursuant to Corporations Code section 1505 and Item 4 must be completed (leave Item 5 blank).)

4. NAME OF AGENT FOR SERVICE OF PROCESS

5. IF AN INDIVIDUAL, ADDRESS OF AGENT FOR SERVICE OF PROCESS IN CALIFORNIA CITY STATE ZIP CODE  
**CA**

**GENERAL PARTNERS** (Enter the names and addresses of all of the general partners. Attach additional pages, if necessary.)

6a. NAME ADDRESS CITY AND STATE ZIP CODE

6b. NAME ADDRESS CITY AND STATE ZIP CODE

### GENERAL PARTNER SIGNATORY REQUIREMENTS

7. INDICATE THE NUMBER OF GENERAL PARTNERS' SIGNATURES REQUIRED FOR FILING CERTIFICATES OF AMENDMENT, RESTATEMENT, MERGER, DISSOLUTION, CONTINUATION, CANCELLATION AND CONVERSION OR DOCUMENTS CONTAINING A STATEMENT OF CONVERSION. \_\_\_\_\_

### ADDITIONAL INFORMATION

8. ADDITIONAL INFORMATION SET FORTH ON THE ATTACHED PAGES, IF ANY, IS INCORPORATED HEREIN BY THIS REFERENCE AND MADE PART OF THIS CERTIFICATE.

### EXECUTION

9. I DECLARE I AM THE PERSON WHO EXECUTED THIS INSTRUMENT, WHICH EXECUTION IS MY ACT AND DEED.

SIGNATURE OF AUTHORIZED PERSON DATE

SIGNATURE OF AUTHORIZED PERSON DATE

TYPE OR PRINT NAME AND TITLE OF AUTHORIZED PERSON

TYPE OR PRINT NAME AND TITLE OF AUTHORIZED PERSON

**RETURN TO** (Enter the name and the address of the person or firm to whom a copy of the filed document should be returned.)

10. NAME [ ]

FIRM

ADDRESS

CITY/STATE/ZIP [ ]